IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

THURSDAY, THE 28TH JUNE 2007 / 7TH ASHADHA 1929

WA.No. 1546 of 2007

AGAINST THE JUDGEMENT IN WPC.5000/2007 Dated 16/03/2007

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APPELLANTS/RESPONDENTS :

1. STATE OF KERALA,
   REPRESENTED BY ITS SECRETARY TO GOVERNMENT,
   TAXES DEPARTMENT, THIRUVANANTHAPURAM.

2. THE COMMISSIONER FOR COMMERCIAL TAXES,
   THIRUVANANTHAPURAM.

3. COMMERCIAL TAX OFFICER,
   1ST CIRCLE, THALASSERY.

4. THE ASST. COMMISSIONER (KVAT),
   SPECIAL CIRCLE-I, CALICUT.

BY SHRI MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

RESPONDENT/PETITIONER:

M/S. MANJOO & CO.,
MUNICIPAL BUS STAND BUILDING, KANNUR,
A PARTNERSHIP FIRM REPRESENTED BY ITS
MANAGING PARTNER P. MURALIDHARAN.

BY

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 28/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN,J.

W.A. NO. 1546 OF 2007

Dated this the 28th June, 2007

JUDGMENT

H.L.DATTU, C.J.

This writ appeal is filed by the State against the orders passed by the learned single Judge in W.P.(C) No.5000 of 2007, dated 16th March, 2007.

2. We find no merit in the writ appeal. The order passed by the learned single Judge is in consonance with the Constitution Bench decision of the Honourable Supreme Court in **Sunrise Associates** v. **Government of NCT of Delhi & Ors.** ((2006) 5 SCC 603). Accordingly, the writ appeal requires to be rejected and it is rejected.

Ordered accordingly.

(H.L.DATTU)
Chief Justice

(K.T.SANKARAN)
Judge

ahz/